



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Fiscal Note 2017 Biennium

Bill # HB0217

Title: Exempt certain amateur radio equipment from property tax

Primary Sponsor: Richmond, Tom

Status: As Introduced

- ☐ Significant Local Gov Impact
 ☐ Needs to be included in HB 2
 ☐ Technical Concerns
☐ Included in the Executive Budget
 ☐ Significant Long-Term Impacts
 ☐ Dedicated Revenue Form Attached

FISCAL SUMMARY

	<u>FY 2016 Difference</u>	<u>FY 2017 Difference</u>	<u>FY 2018 Difference</u>	<u>FY 2019 Difference</u>
Expenditures:				
General Fund	\$0	\$0	\$0	\$0
Revenue:				
General Fund	\$0	\$0	\$0	\$0
Net Impact-General Fund Balance:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Description of fiscal impact: HB 217 exempts amateur radio station equipment from property tax.

FISCAL ANALYSIS

Assumptions:

Department of Revenue

- Under current law, amateur radio station equipment is considered class 8 property, and is subject to a \$100,000 market value exemption.
- The taxable value for all radio and television broadcasting and transmitting equipment in TY 2014 is \$210,680.
- The department does not track amateur radio station equipment separately from commercial radio and television broadcasting and transmitting equipment. Therefore, the amount of this property is unknown.
- Passage of HB 217 would require the department to add new exemption codes in the property data system. This would be done as part of annual updates and not generate additional administrative costs.
- HB 217 applies to tax years beginning after December 31, 2015.
- For this fiscal note, it is assumed that no single property owner controls more than \$100,000 in total class 8 property. The fiscal impact of this bill is assumed to be zero.


Sponsor's Initials

1-19-15
Date


Budget Director's Initials

1/19/15
Date